



**Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities**

Date: January 28, 2022

Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:

Name:

ID number:

Telephone:

Fax:

Release Number: 202245008

Release Date: 11/11/2022

UIL Code: 501.07-00

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Why we are sending you this letter

This is a final determination that you don't qualify for exemption from federal income tax under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(4)), for the tax periods above. Your determination letter dated _____, is revoked.

Our adverse determination as to your exempt status was made for the following reasons: Organizations described under IRC Section 501(c)(4) are civic leagues or organization's not organized for profit but operated exclusively for the promotion of social welfare or local association of employees, the membership of which is limited to persons in a particular municipality, and the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes, and no part of the net earnings may inure to the benefit of any private shareholder or individual. Because you operate primarily for the benefit of your members and your net earnings are not devoted exclusively for charitable, educational, or recreational purposes as required under Treasury Regulation 1.501(c)(4)-1(b), you do not qualify for exemption under IRC Section 501(c)(4).

Organizations that are not exempt under IRC Section 501 generally are required to file federal income tax returns and pay tax, where applicable. For further instructions, forms and information please visit www.irs.gov.

What you must do if you disagree with this determination

If you want to contest our final determination, you have 90 days from the date this determination letter was mailed to you to file a petition or complaint in one of the three federal courts listed below.

How to file your action for declaratory judgment

If you decide to contest this determination, you may file an action for declaratory judgment under the provisions of IRC Section 7428 in one of the following three venues: 1) United States Tax Court, 2) the United States Court of Federal Claims or 3) the United States District Court for the District of Columbia.

Please contact the clerk of the appropriate court for rules and the appropriate forms for filing an action for declaratory judgment by referring to the enclosed Publication 892, How to Appeal an IRS Determination on Tax-Exempt Status. You may write to the courts at the following addresses:

United States Tax Court
400 Second Street, NW
Washington, DC 20217

U.S. Court of Federal Claims
717 Madison Place, NW
Washington, DC 20439

U.S. District Court for the District of Columbia
333 Constitution Ave., N.W.
Washington, DC 20001

Processing of income tax returns and assessments of any taxes due will not be delayed if you file a petition for declaratory judgment under IRC Section 7428.

Information about the IRS Taxpayer Advocate Service

The IRS office whose phone number appears at the top of the notice can best address and access your tax information and help get you answers. However, you may be eligible for free help from the Taxpayer Advocate Service (TAS) if you can't resolve your tax problem with the IRS, or you believe an IRS procedure just isn't working as it should. TAS is an independent organization within the IRS that helps taxpayers and protects taxpayer rights. Contact your local Taxpayer Advocate Office at:

Or call TAS at 877-777-4778. For more information about TAS and your rights under the Taxpayer Bill of Rights, go to taxpayeradvocate.irs.gov. Do not send your federal court pleading to the TAS address listed above. Use the applicable federal court address provided earlier in the letter. Contacting TAS does not extend the time to file an action for declaratory judgment.

Where you can find more information

Enclosed are Publication 1, Your Rights as a Taxpayer, and Publication 594, The IRS Collection Process, for more comprehensive information.

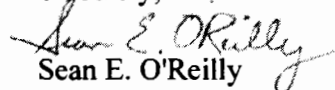
Find tax forms or publications by visiting www.irs.gov/forms or calling 800-TAX-FORM (800-829-3676).

If you have questions, you can call the person shown at the top of this letter.

If you prefer to write, use the address shown at the top of this letter. Include your telephone number, the best time to call, and a copy of this letter.

Keep the original letter for your records.

Sincerely,



Sean E. O'Reilly

Director, Exempt Organizations Examinations

Enclosures:

Publication 1

Publication 594

Publication 892

cc:



**Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities**

Date: February 5, 2021
Taxpayer ID number:

Form:

Tax periods ended:

Person to contact:

Name:
ID number:
Telephone:
Fax:
Address:

Manager's contact information:

Name:
ID number:
Telephone:
Response due date:
March 8, 2021

CERTIFIED MAIL – Return Receipt Requested

Why you're receiving this letter

We enclosed a copy of our audit report, Form 886-A, Explanation of Items, explaining that we propose to revoke your tax-exempt status as an organization described in Internal Revenue Code (IRC) Section 501(c)(4).

If you agree

If you haven't already, please sign the enclosed Form 6018, Consent to Proposed Action, and return it to the contact person shown at the top of this letter. We'll issue a final adverse letter determining that you aren't an organization described in IRC Section 501(c)(4) for the periods above.

After we issue the final adverse determination letter, we'll announce that your organization is no longer eligible to receive tax deductible contributions under IRC Section 170.

If you disagree

1. Request a meeting or telephone conference with the manager shown at the top of this letter.
2. Send any information you want us to consider.
3. File a protest with the IRS Appeals Office. If you request a meeting with the manager or send additional information as stated in 1 and 2, above, you'll still be able to file a protest with IRS Appeals Office after the meeting or after we consider the information.

The IRS Appeals Office is independent of the Exempt Organizations division and resolves most disputes informally. If you file a protest, the auditing agent may ask you to

sign a consent to extend the period of limitations for assessing tax. This is to allow the IRS Appeals Office enough time to consider your case. For your protest to be valid, it must contain certain specific information, including a statement of the facts, applicable law, and arguments in support of your position. For specific information needed for a valid protest, refer to Publication 892, How to Appeal an IRS Determination on Tax-Exempt Status.

Fast Track Mediation (FTM) referred to in Publication 3498, The Examination Process, generally doesn't apply now that we've issued this letter.

4. Request technical advice from the Office of Associate Chief Counsel (Tax Exempt Government Entities) if you feel the issue hasn't been addressed in published precedent or has been treated inconsistently by the IRS.

If you're considering requesting technical advice, contact the person shown at the top of this letter. If you disagree with the technical advice decision, you will be able to appeal to the IRS Appeals Office, as explained above. A decision made in a technical advice memorandum, however, generally is final and binding on Appeals.

If we don't hear from you

If you don't respond to this proposal within 30 calendar days from the date of this letter, we'll issue a final adverse determination letter.

Contacting the Taxpayer Advocate Office is a taxpayer right

The Taxpayer Advocate Service (TAS) is an independent organization within the IRS that can help protect your taxpayer rights. TAS can offer you help if your tax problem is causing a hardship, or you've tried but haven't been able to resolve your problem with the IRS. If you qualify for TAS assistance, which is always free, TAS will do everything possible to help you. Visit www.taxpayeradvocate.irs.gov or call 877-777-4778.

For additional information

You can get any of the forms and publications mentioned in this letter by visiting our website at www.irs.gov/forms-pubs or by calling 800-TAX-FORM (800-829-3676). If you have questions, you can contact the person shown at the top of this letter.

Sincerely,

Sean E. O'Reilly
Director, Exempt Organizations
Examinations

Enclosures:
Form 886-A
Form 6018
Publications 892

Form 886-A	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
Name of taxpayer	Tax Identification Number (<i>last 4 digits</i>)	Year/Period ended

ISSUE:

Whether _____ (the "EO") continues to qualify for exemption under Section 501(c)(4) of the Internal Revenue Code as a local association of employees?

FACTS:

Exemption

The EO is exempt under Section 501(c)(4) of the Code with a current status date of _____.

Certificate of Incorporation

The EO was initially incorporated in the State of _____ as a Domestic Not-For-Profit Corporation on _____. Per the Certificate of Incorporation with its Amendment to the Constitution and By-Laws dated _____, obtained from the _____, the purpose(s) of the EO are stated in Articles I and II as follows:

Shall exist and be maintained as a social, benevolent and fraternal society.

The principal objects of the _____ shall be to promote the welfare of its members, aid them in need for their mutual benefit and protection and that of their families and dependents, and the improvement of their social and physical condition, by promoting and encouraging social and intellectual intercourse among them, and providing for literary work, athletics, indoor and outdoor sports, amusements and entertainments.

One of the principal objects of this _____ shall be to pay either a retirement or death benefit as hereinafter provided in ARTICLE XV to the beneficiaries of all its members in good standing upon death or upon retirement from the _____ in accordance with the provisions herein set forth.

Bylaws – Revised

Membership

- Section 1 states, only members of the _____ duly sworn as a _____ shall be eligible for membership in the _____.
- Section 6 states, it shall be the duty and obligation of each member of the _____ to actively participate in the affairs of the _____ whether the same is for the purpose of raising funds for the _____ or for any other purpose of activity of the _____.

Form 886-A	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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- Section 8 states, all members of the _____ who have retired from the _____ after _____ or more years of service who have retired on a disability pension shall be an honorary member of the _____.
- Section 9 states the honorary members cannot attend meetings unless they are invited by the president. They have no voting rights and cannot participate in any discussions before the chair unless he has obtained a majority approval of the membership present at the meeting.

Benefits

- Section 1: In the event a member fails and-neglects to designate a beneficiary as provided in the _____ Group Life Insurance Plan, then such death benefit shall be payable to the widow of such member, or, if there be no widow nor children surviving such member, then to the father, mother or legal Next of kin of such member in that order If there be no widow, Children, father, mother, or any legal next of kin of such member, then the Death benefit shall be given to the _____ with which it shall see that Such member receives a decent and respectable funeral as stated in Section 2 of this article.
- Section 2: In the event a member of the _____ in good standing dies leaving no relatives or next of kin who are willing and able to provide such deceased member with a decent and respectable funeral and burial, it shall be the duty of the Executive Board and Board of Trustees to take charge of the remains of such member and provide a decent and respectable funeral and burial and for that purpose may draw on-the Treasury of the _____ such an amount, not to exceed, however, _____ (\$ _____) dollars, as may be necessary to defray such expenses. The family of the deceased shall agree in writing to reimburse the _____ for the funeral expenses out of the _____ sponsored life insurance policy.
- Section 4: The _____ shall maintain a group life insurance plan. Said Group life insurance plan shall be self-sustaining among the participants and without expense to the _____. Only members in good standing shall be eligible to participate in this plan. Retirees that retire after _____ shall also be able to elect to stay active in said group life insurance plan. The retiree has the onus to maintain contact with the organization to keep his life insurance policy active.
- Section 5: Upon the demise of any member of the _____ or his immediate family the Association shall send a suitable expression of sympathy to the family of such member. It shall be the duty of the Executive Board to make the necessary arrangements and expense of such a token shall be a maximum of _____ (_____) dollars in cost or value.

Form 886-A	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
Name of taxpayer	Tax Identification Number (last 4 digits)	Year/Period ended

- Section 6: Upon the demise of any active member, the President may appoint a committee to make arrangements for a repast following the funeral of said member. This committee shall be limited to (\$) dollars expenditure for such purpose.
- Section 7: a year, a farewell dinner, shall be given for retiring from who are members of this . The Vice-President shall be in charge of arranging this farewell dinner.
- Section 8: Upon retiring a member shall be entitled to receive a badge symbolic of his/her career as a gift of the .
- Section 9: Legal Benefits
The following legal services shall be provided to members of this :
 I. The response by an attorney to an indicated location where a member of the Association is involved in any incident, resulting from a , which may involve or which a member of the is given his or her or
 II. Contract negotiation;
 III. Representation before the Board;
 IV. Resolution of contract grievances;
 V. Contract administration and arbitration; and
 VI. Representation of members of the in disciplinary proceedings.

Form – Application for Tax Exempt Status

The EO did not have the original or copy of their Form , POA stated as the EO was established in the Officers do not know where the form is or if it was destroyed. The Internal Revenue Service (IRS) does not have a copy of the original Form for review.

Form

On Form , Part I – Summary and Part III – Statement of Program Service Accomplishments, the EO described its mission, “Promote Mutual Benefits among ”.

Part IX – Statement of Functional Expenses – shows the following:

- Line 4, Benefits Paid to Members, \$
- Line 11b , legal,
- Line 23, Insurance, \$

Overview of the EO

This is a membership organization and the members are both active and retired employees of the . The membership is voluntary. The EO’s board of officers who manage and control the organization are also members.

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The EO represents the interests of its members and protects their rights in the employment. The primary member benefits and primary activities of the EO are legal representation for its members to get the best working conditions and to help in the legal defense of members that occur both within the employment and personal legal matters. Membership benefits include – life insurance coverage from Third Party Carriers , and , retirement and death benefit. The EO holds general membership meetings a month for months and also conducts annual with the membership and the general public.

The EO's sources of revenue are derived from membership dues and interest income earned from savings account. Major expenses of the EO consist of payments to an attorney for members' legal representation and legal assistance, both job related or non-job related issues., benefits to members and insurance.

The organization has a website. Website address URL is The website has a members' only page needing a password to proceed forward in the website. The home page states, " serves as the Exclusive Labor Unit for the Sworn Members of the , from the most junior to the ." The news section of the website has a story about an annual trip that is open to the public. The advertisement reads, "Join us for the . The . This event is free for Current and Retired Members and \$ for everyone else (Cash only!!). The website shows the EO participating in a small amount of recreational and social welfare events. Examples include participating in a game with the and giving out at .

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Initial Interview

Interview was conducted on _____ by telephone. Examiner interviewed _____, Treasurer and _____, Accountant. In response to “tell me about your organization”, Treasurer answered organization’s purpose is to assist members with contract negotiations, legal representation, recreation, facilitate life insurance and charity to help the community of _____. Activities for the members are meetings _____ a month, annual trip, _____ games, _____ drives, _____ give away and donate _____. Meetings are held at _____ in the gymnasium _____ months out of the year. Meetings last from _____ minutes to _____ hours long. The Secretary takes notes at the meetings, types up the meeting notes and disseminates to the members.

The EO has approximately _____ – _____ members. Membership changes based on retirements, deaths and _____ leaving the _____. Membership fees are taken from _____ paychecks _____. The controller then writes a check to the EO. Amount of dues is \$ _____ plus additional for insurance premium that depends on type and amount of coverage the member chooses. EO only facilitates the life insurance and does not offer the insurance itself.

Grants given to EO in the amount of \$ _____ are from the public but Treasurer did not know at time of interview the donor names. Grants given by the EO are to charities in the community. Schedule I on Form _____ was not completed by the previous accountant who is no longer with the accounting firm.

Benefits given to members are life insurance policies from third party carriers that is available to purchase at discount rates, retirement benefits paid to member upon retirement, legal representation and activities. Treasurer stated that there were _____ that retired during the accounting period totaling \$ _____. Legal fees paid to attorney firm on retainer are for contract negotiations, consulting an attorney and disciplinary issues that require representation. Conference cost consists of conferences with the _____, rent paid for rental of space at a Church facility and pizza.

EO’s Facility

The address reported on Form _____ is the accountants address. Examiner confirmed with the Treasurer during the interview that the EO does not own or maintain any physical facility. The books and records are maintained by _____, Treasurer at the EO’s office located in the _____ building located at _____, _____. The EO also uses rented storage unit from extra space to store documents and files. Meetings and events that require gatherings are held at the local restaurants and _____. Legal representation and consultations are held either by phone or in person at the attorney’s office.

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Activities

1. Meetings a month
2. Annual trip
3. games
4. drives
5. give away and donate supplies
6. Provide and pay death benefit to beneficiaries that includes:
 - Spending up to \$ for an expression of sympathy gift
 - Spending up to \$ for a repast following the funeral
 - Pay funeral cost up to \$ as a loan to beneficiary to be repaid from the member's life insurance policy
7. Attend and participate in meetings
8. Pay Dues
9. Use Gym equipment owned by the
10. Participate in sponsored events
11. Offer life insurance to Members for purchase at lower group rates from third parties
12. Provide and pay retirement gifts and a payment retirement benefit based on years of service
13. Provide and pay legal benefits such as:
 - Representation in a lawsuit
 - Contract negotiations
 - Representation before the Public Employees Relations Board
 - Resolution of contract grievances
 - Contract administration and arbitration
 - Representation of members in disciplinary proceedings

Benefits provided to membership

Legal service – The EO has a retainer agreement in effect with and , Arbitrator/Mediator/Attorney. The retainer agreements were not provided when requested by the Information Document Request. A few receipts were provided showing some payments for \$ a month and payment for Mediator services in the sum of \$.

Death benefit – A Death Benefit to beneficiaries of the member when he or she passes away is paid by the EO that includes, Spending up to \$ for an expression of sympathy gift; Spending up to \$ for a repast following the funeral; Pay funeral cost up to \$ as a loan to beneficiary to be repaid from the member's life insurance policy. This benefit is for active members who are in good standing,

Retirement Benefit – Upon retirement, a member in good standing receives a as a retirement benefit based on years of service. This benefit is paid from member dues.

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Life Insurance Policy – The EO offers life insurance policies with third party carriers, and that provide discounted rates for members. The EO keeps an accounting of all members' payments and remits the amounts to the Third Party insurance companies. The premiums are paid by the members dues that are withheld from their salaries.

Income

The EO received revenues from membership dues that include Life Insurance fees. Additionally, there is investment income from reserve savings account. Form did not report all revenue on a gross basis. Based on review of the Bank Statements, the true gross revenue consisted of:

Member Dues	\$
Investment Income	\$
Total	\$

Expenses

The following expenses were selected and analyzed from Form as part of the determination as to whether the EO's net earnings were devoted exclusively to charitable, educational, or recreational purposes.

Name	Amount Spent	Percentage of Income Spent
Legal Fees	\$	%
Benefits paid to Members	\$	%
Insurance	\$	%
Conferences	\$	%
Grants and Other Assistance	\$	%
Accounting	\$	%

LAW:

Section 501(c)(4) of the Internal Revenue Code grants exemption to civic leagues or organizations not organized for profit but operated exclusively for the promotion of social welfare, or local associations of employees, the membership of which is limited to the employees of a designated person or persons in a particular municipality, and the net earnings of which are devoted exclusively to charitable, educational, or recreational purposes. No part of the net earnings may inure to the benefit of any private shareholder or individual.

Section 1.501(c)(4)-1(b) of the Regulations states local associations of employees described in section 501(c)(4) are expressly entitled to exemption under section 501(a). As conditions to exemption, it is required (1) that the membership of such an association be limited to the employees of a designated person or persons in a particular municipality, and (2) that the net earnings of the association be devoted exclusively to charitable, educational, or recreational

Form 886-A (May 2017)	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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purposes. The word *local* is defined in paragraph (b) of section 1.501(c)(12)–1. See paragraph (d)(2) and (3) of section 1.501(c)(3)–1 with reference to the meaning of *charitable* and *educational* as used in this section.

Revenue Ruling 75-199, 1975-1 C.B. 160, describes an organization that was formed to provide sick benefits to its members and death benefits to the beneficiaries of members. Membership is restricted to individuals of good moral character and health who belong to a particular ethnic group and reside in a stated geographical area. The ruling held that the organization is not exempt under section 501(c)(4) of the Code because the organization is engaged primarily to benefit its members with only minor or incidental benefits to the community.

Rev. Rul. 81-58, 1981-1 C.B. 331, describes A nonprofit association whose primary activity is providing lump-sum retirement payments to its members or death benefits to their beneficiaries in a particular community. The revenue ruling held that the organization is essentially a mutual, self-interest type of organization providing direct economic benefits to members. Although the class of employees benefited by the organization consists of _____ engaged in the performance of _____ and _____ and there is an incidental benefit provided by the organization to the larger community, the fact remains that the primary benefits from the organization are limited to its members. Therefore, the organization is not operated exclusively for the promotion of social welfare within the meaning of section 501(c)(4) of the Code.

Rev. Rul. 66-59, 1966-1 C.B. 142, states that an organization whose purpose is to pay lump-sum retirement benefits to its members or death benefits to their survivors does not qualify as a local association of employees because such disbursements are not devoted to charitable, educational or recreational purposes within the meaning of section 501(c)(4) of the Internal Revenue Code.

In *Consumer-Farmer Milk Cooperative, Inc. v. Commissioner of Internal Revenue*, 186 F.2d 68 (2d Cir. 1950), the court denied exemption under section 501(c)(4) of the Code because the organization's purpose is primarily to benefit its members economically and only incidentally to further larger public welfare.

In *Lindback Foundation v. Commissioner*, 4TC 652, (1945), the Court held that an unincorporated association of employees of a particular corporation, whose purposes and objects were to provide care for the employees of the corporation in sickness, death and disability, did not qualify as a local association of employees because its net earnings were not devoted exclusively to charitable purposes.

In *Police Benevolent Association of Richmond v. U.S.*, 661 F.Supp. 765 (E.D. Va. 1987), the court applied a substantial purpose test to conclude that a police benevolent association that provided retirement benefits to its members did not qualify as a tax-exempt organization operated for either

Form 886-A	Department of the Treasury – Internal Revenue Service Explanations of Items	Schedule number or exhibit
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charitable purposes under IRC 501(c)(3) or for the promotion of social welfare under IRC 501(c)(4).

TAXPAYER'S POSITION:

Taxpayer's position is not known.

GOVERNMENT'S POSITION:

Section 501(c)(4) of the Code grants exemption to civic leagues or organizations operated exclusively for the promotion of social welfare or local associations of employees, among other conditions.

The EO is not operating within the meaning of section 501(c)(4) of the Code and Section 1.501(c)(4)-1(b) of the Regulations. Although the EO meets the *local* requirement in which its activities are confined to a particular community, it fails to meet the requirement defined in the Code and the Regulations in that its net earnings are not devoted exclusively to charitable, educational, or recreational purposes. The net proceeds received by the EO are primarily used for attorney's fees, benefits to members and operational costs for members only. The EO only spends % of gross income on charity.

The year under examination, it paid over % of total expenses to the attorney for unlimited legal defenses and consultations, both job-related or personal legal matters, for its members pursuant to retainer agreement, and paid % for benefits to members. This illustrates they are not used for exclusively charitable, educational, or recreational purposes. See *Lindback Foundation v. Commissioner* 4 TC 652 (1945) and *Police Benevolent Association of Richmond v. U.S* for similar conclusions.

The EO's benefits are limited to members and its membership does not qualify as a charitable class. The term *charitable* is defined in Section 1.501(c)(3)-1(d)(2) of the Regulations. They also do not serve educational purposes. The term *educational* is defined in Section 1.501(c)(3)-1(d)(3) of the Regulations. Furthermore, they do not serve recreational purposes. The term *recreational* is not defined for purposes of IRC 501(c)(4). Webster's defines "recreation" as "refreshment of strength and spirits after work, also: a means of refreshment or diversion: hobby" ("Recreation." *Merriam-Webster.com Dictionary*, Merriam-Webster, <https://www.merriam-webster.com/dictionary/recreation>. Accessed 5 Feb. 2020.) Associations of employees exempt under IRC 501(c)(4) have been known to provide members with a club that includes a gymnasium, pool tables, bowling alleys and a campground. They have also sponsored basketball leagues, bowling leagues, bridge clubs, golf tournaments, square dancing and holiday parties. See Rev. Rul. 66-180. Clearly, the legal and benefits to members expenses could not be considered "recreational" purposes".

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According to Revenue Ruling 81-58, stated above, when benefits are supplied to its members, and only incidental benefits to the community, exemption as a 501(c)(4) will be denied. The EO is like the instance organization in this ruling, in which both direct and indirect economic benefits are supplied to members and there is only incidental benefit derived to the larger community. The fact remains that the EO provides mutual benefit to the members which is not entitled to exemption under section 501(c)(4) of the Code.

The EO is like the organization in *Consumer-Farmer Milk Cooperative, Inc. v. Commissioner of Internal Revenue*. The EO's purpose is primarily to benefit its members and only incidentally to further charitable and recreational purposes, thus, it fails to qualify for section 501(c)(4).

The EO is operated similar to the organization described in Rev. Rul. 66-59, in that it is formed to provide legal defense for members is operating primarily for direct or indirect economic benefit, serving private benefit of its members and is not exempt from tax under section 501(c)(4) of the Code.

CONCLUSION:

The EO is not a local association of employees within the meaning of Section 501(c)(4) of the Code because its net earnings are not devoted exclusively to charitable, educational, or recreational purposes. The EO is operated primarily to provide economic and non-economic benefits to its members with a small percentage going to charity, education supplies for children and recreation. Therefore, the EO does not qualify for exemption under section 501(c)(4). Its tax-exempt status under section 501(c)(4) of the Code should be revoked, effective Form _____, U.S. Corporation Income Tax should be filed beginning tax year ending _____ and thereafter.

If you agree with this conclusion, please sign the attached Form 6018. If you disagree, please submit a statement of your position. See attached Publications 892 and 3498 for submitting an appeal.